



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9775]

RIN 1545-BN26

Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization;  
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9775) that were published in the **Federal Register** on July 12, 2016 (81 FR 45008). The final and temporary regulations are relating to the requirement, added by the Protecting Americans from Tax Hikes Act of 2015, that organizations must notify the IRS of their intent to operate under section 501(c)(4) of the Internal Revenue Code.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable on July 12, 2016.

FOR FURTHER INFORMATION CONTACT: Chelsea Rubin at (202) 317-5800 (not a toll free number).

### SUPPLEMENTARY INFORMATION:

#### **Background**

The final and temporary regulations (TD 9775) that are the subject of this correction are under section 501(c)(4) of the Internal Revenue Code.

#### **Need for Correction**

As published, the final and temporary regulations (TD 9775) contain errors that may prove to be misleading and are in need of clarification.

### **Correction of Publication**

Accordingly, the final and temporary regulations (TD 9775), that are the subject of FR Doc. 2016-16338, is corrected as follows:

1. On page 45010, in the preamble, the first column, the tenth line of the second full paragraph, the language “2016-41, 2016-30 IRB xxxx, which” is corrected to read “2016-41, 2016-30 IRB 165, which”.

2. On page 45010, in the preamble, the third column, under the paragraph heading “5. Separate Procedure by Which an Organization May Request an IRS Determination That It Qualifies for Section 501(c)(4) Exempt Status”, the twenty-first line of the first full paragraph, the language “prescribed in Revenue Procedure 2016-” is corrected to read “prescribed in Rev. Proc. 2016-”.

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